



DEPARTAMENTO DE HACIENDA
GOBIERNO DE PUERTO RICO

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[HOME](#) > [ABOUT TREASURY](#) > [PUBLICATIONS](#) > [CENTRAL ACCOUNTING](#) > [CIRCULAR LETTERS OF CENTRAL ACCOUNTING](#)

Circular Letter No. 1300-33-18



Annexes

- [Annex 1](#)
- [Annex 2](#)
- [Annex 3](#)

Affair

Instructions to be followed by the Special Paying Officers at the close of the 2017-18 budget year

Attention

To the Secretaries and Directors of Dependencies of the Government of Puerto Rico

☐ CC No. 1300-33-18

☐ 05/21/2018

☐ Central Accounting

Dear Sirs:

The Department of the Treasury (Department) establishes annually the rules to be followed in relation to the transactions that affect the budgetary allocations. This Circular Letter is issued for the purpose of issuing the instructions to be followed by the Special Paying Officers (OPE's) at the close of the 2017-18 budget year.

SPECIFIC PROVISIONS

1. As of May 26, 2018, acquisitions of goods and services can not be made. In addition, advance payments of funds to the OPEs will not be authorized. Should an emergency arise that requires the acquisition of goods and services or advance funds, the agencies must request authorization in writing explaining the

Exhibit P

reasons for it. They will send the request to the Central Accounting Area of this Department.

2. The OPEs and their Assistants will take steps to settle the accounts, expenses and commitments pending payment before June 15, 2018.

3. Officials authorized to incur commitments or obligations must certify to the OPEs of their agencies, before June 1, 2018, all invoices pending settlement corresponding to goods and services received during the 2017-18 budget year.

4. It is necessary that the OPEs inform the Department of the invoices to be paid after the close of the budget year. For these purposes, they will prepare Model SC 753, List of Invoices to Be Paid for Goods and Services Received and Contracts for Professional and Consultant Services to Pay in June (Schedule 1), with information on goods and services received up to 30 June 2018. In preparing this Model, they must group information by allocation, expense account to be paid and economic sector. In the DESCRIPTION space, they will indicate a brief description of the expense.

5. All OPEs with funds available, whether state or federal, must return them no later than June 15, 2018. They may only retain the amount corresponding to the payment of the billed commitments, charges for banking services, payments for services professionals and consultants and the payrolls of the month of June, in those cases that pay payroll. The money to be withheld must be equal to the balance of the accounts payable, as reported in Model SC 753. They will prepare it in excell format and submit it in original and a compact disc. They will have until July 13, 2018 to make these payments. To retain these funds, the OPEs will not have to originate receipts affecting the accounting of June 2018. The agencies will not be able to use the funds retained to pay debts of the new fiscal year (2019). In addition, they must prepare and submit on July 2, 2018 the Model SC 753.1, Accounts Summary to Pay at June 30, 2018 (Schedule II). In it, accounts payable will be grouped, within each fund, by object of expenditure. For this, they will use the information indicated in the columns: EXPENDITURE ACCOUNT, FUND and SE of the Model SC 753. The information to be used in the Model SC 753.1 will be the allocation accounts whose authority to spend is limited to a specific year (2017-18) and those that have been authorized without said limitation within the Funds 200, 300, 400, 500 and 700. The classification of the accounts by creditor class must be correct,

6. The OPE will have until July 13, 2018 to deliver the Current Account and Liquidation corresponding to the month of June 2018.
7. In professional and consultative services contracts, invoices for June must be received by the agencies no later than July 13, 2018.
8. The OPEs that have unencumbered funds as of June 15, 2018 will make the return of the same, as indicated below:

to. The Auxiliary Paying Officer (OPA) that has cash must acquire a draft for the total of the funds to be returned. Deliver the same to the OPE for endorsement, in favor of the Secretary of the Treasury.

b. The OPE will issue a check in the name of the Secretary of the Treasury, dated June 15, 2018, for the total amount of the balances to be returned.

c. They will deposit the checks in the Popular Bank of Puerto Rico to the credit of the current account of the Secretary of the Treasury (account # 030-049458). The deposit will be made no later than 2:30 pm on June 15, 2018. In addition, they will send to the Treasury Department a copy of the deposit slip in which they must identify with the phrase, Refund Balances - Fiscal Year 2017-18 .

d. Once the deposit is made, they will prepare Models SC 745, Proof of Remittance and SC 714, Control Sheet PRIFAS dated June 15, 2018, accompanied by the original of the Deposit Sheet of the Banco Popular de Puerto Rico.

and. To adjust the advance, prepare Model SC 710, Proof of Jornal, with transaction code JP, with a debit to account F6110 and a credit to account A1067. It is necessary that they send the aforementioned Models SC 745 and SC 710 to the Bureau of Interventions of this Department no later than June 15, 2018, together with the original and copies of Models SC 753 and SC 753.1.

F. Models SC 710, SC 745, SC 753 and SC 753.1 will be received in the Bureau of Interventions of this Department to verify their correction. Said Bureau shall send to the Treasury Department the original of the Model SC 745 and to the Bureau of Accounts the original of the Model SC 753.1, with a copy of

the Model SC 753. They shall retain the original of the Model SC 753 and the copies of the Models SC 745 and SC 753.1, for future interventions of the Office of the Comptroller and of this Department.

9. The OPEs that have dated checks must include them in the settlement of the accounts accompanied by the voucher to cancel them and revert them to the source fund.

GENERAL DISPOSITION

1. Under no circumstances shall the OPE have, after June 15, 2018, any balance for which it has not justified its retention, as established in Article XIII (d) of Regulation No. 9.

2. The OPEs that make payments against allocations or individual special funds, within the Funds 200, 300, 400, 500 and 700, will prepare a Model SC 745, and a Model SC 710, with the transaction code JP, for the return of the balances that they will not use because they do not have commitments or obligations pending payment or when the purpose for which the continuous assignments were created is fulfilled.

3. It is necessary to comply with the deadlines established in this Circular Letter, as summarized in Annex (III), since no agency will be exempted from complying with these deadlines and with the other provisions established herein.

4. Agencies may reproduce Models SC 753 and SC 753.1 in their own facilities, similar to the designs that are attached.

5. The Department of the Treasury reserves the right not to authorize disbursements and / or advances to the agencies for non-compliance with the dates established in this Circular Letter. In addition, to revoke the appointment of the OPE when it fails to comply with them on more than one occasion.

6. Los OPE's deberán rendir su cuenta corriente mensual dentro de los primeros 10 días laborables después de finalizado el mes objeto del informe, según establecido en el Reglamento Núm. 9, Reglamento de Normas Básicas para los Oficiales Pagadores Especiales Nombrados por el Secretario de Hacienda; y para Derogar el Reglamento Núm. 6961, el Reglamento Núm. 7199 y el Reglamento Núm. 7279.

Esta Carta Circular deroga la Carta Circular Núm. 1300-36-17, aprobada el 1 de mayo de 2017.

El texto de esta Carta Circular está disponible en nuestra página de Internet en la dirección: www.hacienda.pr.gov/sobre-hacienda/publicaciones/contabilidad-central/cartas-circulares-de-contabilidad-central.

It will be the responsibility of the agencies to make the provisions of this Circular Letter to the personnel responsible for preparing and processing the payment vouchers and obligations, especially to the Special and Auxiliary Paying Officials.

Cordially,

Lcdo. Raúl Maldonado Gautier, CPA
Secretary of the Treasury

Annexes

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